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AUG 07 RECD

August 3, 2001

Ms. Deena Sheppard-Johnson
Enforcements Specialist
U. S. Environmental Protection Agency
Remedial Enforcement Support Section
77 West Jackson Blvd. (SR-6J)
Chicago, IL 60604-3590



**RE: Miller Studios, Inc. - Chemical
Recovery Systems, Inc.
142 Locust Street
Elyria, OH 44035**

Dear Ms. Sheppard-Johnson:

Please be advised that the undersigned represents Miller Studios, Inc. in regard to the above referenced matter. As we have indicated in our previous correspondence, we dispute the determination that Miller Studios, Inc. is indeed the same Miller Studios with respect to the finding of a potentially responsible party (PRP) as set forth by the U.S. EPA. However, in reviewing the information provided by the U.S. EPA it appears that you assert that Miller Studios was responsible for the delivery of 16 drums of dirty wash solvent on January 19, unknown year and approximately 18 drums of mask solvent on July 6, unknown year. In light of the substantial size of the dirty inventory list and the substantial nature of the other potentially responsible parties involved, Miller Studios, Inc. desires to enter into negotiations with U.S. EPA for a one time lump sum payment as set forth in your letter dated June 26, 2001. Miller Studios, Inc. wishes to take advantage of the negotiation period and resolve any issues outstanding. In light of the de micromis nature of U.S. EPA's claim against Miller Studio, it is highly likely that the cost of legal defense would be rather significant as compared to the extremely minuscule amount of contribution attributed by the U.S. EPA to Miller Studios.

Therefore, please accept this letter as our good faith attempt to negotiate a resolution. We are requesting that the U.S. EPA provide a lump sum settlement offer to the undersigned so that my client may review and respond. In reviewing the documents provided, it appears that approximately 4,000 to 9,000 fifty-five gallon drums are estimated to have been located at the

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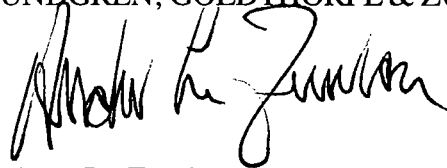
site. At the present, the U.S. EPA has expended approximately \$408,000.00 in expenses related to this site. On a percentage basis, my client would be responsible for approximately .38 percent to .85 percent. Based on percentage contribution, of the fees incurred to date, this would equal approximately \$1,541.00 to \$3,468.00. If all one hundred forty-two potentially responsible parties contributed equally to the amount of fees expended to date, each PRP would contribute \$2,873.00.

I recognize this does not include future recovery costs. However, in light of the fact that we contest whether our Miller Studios is the correct PRP and the extremely minuscule amount of solvent involved, we would like to discuss resolving this matter.

Please forward a proposed settlement offer at your earliest opportunity.

Very truly yours,

LUNDGREN, GOLDTHORPE & ZUMBAR

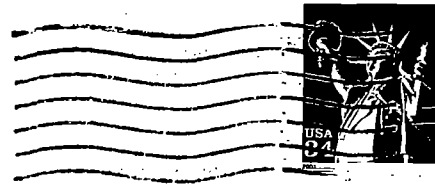
A handwritten signature in black ink, appearing to read 'Andrew L. Zumbar', written over the printed name.

Andrew L. Zumbar
Attorney at Law

ALZ/rh

cc: John Basiletti/Miller Studios, Inc.

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